



Department of Taxation and Finance

Application for School Tax Relief
(STAR) Exemption

RP-425
(10/15)

For help in completing this form, see the instructions on page 2. Attach additional sheets if necessary.

Name(s) of owner(s)			
Mailing address of owner(s) (number and street or PO box)		Location of property (street address)	
City, village, or post office	State	ZIP code	City, town, or village
			State
			ZIP code
Daytime contact number	Evening contact number	School district	
E-mail address		Tax map number of section/block/lot: Property identification (see tax bill or assessment roll)	
Name(s) of any non-owner spouse(s)			
Address(es) of primary residence(s) if different from above:			

Eligibility

Note: The New York State Department of Taxation and Finance will confirm income eligibility of STAR recipients.

- 1 Did the combined income of the owners and spouses who reside on the property exceed \$500,000 for calendar year 2014? Yes ☐ No ☐
If Yes, you are **not** eligible for the STAR exemption for the 2016-2017 school year.
- 2 Do you or your spouse own any other property that is currently receiving the STAR exemption? Yes ☐ No ☐
- 3 Do you or your spouse own property in another state that you are claiming as your full time residence and are receiving a residency tax benefit, such as the Florida Homestead exemption? Yes ☐ No ☐

If Yes for either 2 or 3, give the address of each such property:

You may be eligible for larger school property tax savings if you meet the following age and income requirements.

- 4 If you are applying for STAR for the 2016-2017 school year:
- a) Will all owners be at least 65 years of age as of December 31, 2016? **or**
- b) If the property is owned by a married couple or by siblings, will at least one of the spouses or siblings be at least 65 years of age as of December 31, 2016? Yes ☐ No ☐
- 5 Is the total 2014 combined income of all the owners, and of any owners' spouses residing on the premises, \$84,550 or less? (See Income for STAR purposes on page 2.) Yes ☐ No ☐

Note: If the answer to both questions 4 and 5 is Yes, all owners, including nonresident owners, **must** attach a copy of either their 2014 federal or 2014 state income tax returns (if filed). Tax schedules and tax form attachments are not required unless requested. The assessor may also require proof of age.

Certification

Caution: Anyone who misrepresents his or her primary residence, age, or income will be subject to a penalty of the greater of \$100 or 20% of the improperly received tax savings, prohibited from receiving the STAR exemption for six years, and may also be subject to criminal prosecution.

I (we) certify that all of the above information is correct, **that the property listed above is owned by me (us) and is my (our) primary residence and that my (our) 2014 income was less than \$500,000.** I (we) understand it is **my (our) obligation to notify the assessor if I (we) relocate to another primary residence** and to provide any documentation of eligibility that is required.

All resident owners must sign and date this form.

Signature	Date	Signature	Date
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Return this form to your local assessor by taxable status date (see Deadline on page 2).

Do **not** file this form with the New York State Department of Taxation and Finance or the Office of Real Property Tax Services.

Instructions

General information

The **New York State School Tax Relief (STAR) Program** provides an exemption from school taxes for owner-occupied, primary residences where the combined 2014 income of the owners and spouses who reside on the property does not exceed \$500,000. Senior citizens with combined 2014 incomes that do not exceed \$84,550 may qualify for a larger *Enhanced* exemption.

Note: Senior citizens who wish to continue receiving Enhanced STAR in future years without having to reapply and submit copies of their tax returns to their assessor every year are invited to sign up for the STAR Income Verification Program. See Form RP-425-IVP, *School Tax Relief (STAR) Exemption, Optional Income Verification Program*, for more information.

Seniors who do not choose to enroll in the income verification program must reapply each year to keep the *Enhanced* exemption in effect. If you are receiving the *Basic* exemption, you usually do not need to reapply in subsequent years, but you must notify the assessor if your primary residence changes and must provide income documentation when requested.

Deadline: The application must be filed with your local assessor on or before the applicable *taxable status date*, which is generally March 1; in Westchester towns it is either May 1 or June 1 - contact local assessor; in Nassau County it is January 2, and; in cities, check with your assessor. For further information, ask your local assessor.

Once a new homeowner has applied to his or her local assessor and received a Basic STAR exemption, the homeowner is required to register his or her STAR exemption with the NYS Department of Taxation and Finance (DTF). The homeowner will be notified by mail when he or she is to register with DTF.

Application instructions

Print the name and mailing address of each person who both **owns and primarily resides** in the property. (If the title to the property is in a trust, the trust beneficiaries are deemed to be the owners for STAR purposes.) There is no single factor which determines whether the property is your primary residence, but factors such as utility bills, voting and automobile registrations, and the length of time you occupy the property each year may be relevant. The assessor may ask you to provide proof of residency and ownership. For the enhanced exemption, proof of age may also be required. The parcel identification number may be obtained from either the assessment roll or your tax bill.

Income for STAR purposes: Use the following table for identifying the line references on 2014 federal and state income tax forms. You may **not** use your 2015 tax forms.

Form number	Title of income tax form	Income for STAR purposes
IRS Form 1040	U.S. Individual Income Tax Return	Line 37 minus line 15b <i>adjusted gross income minus taxable amount (of total IRA distributions)</i>
IRS Form 1040A	U.S. Individual Income Tax Return	Line 21 minus line 11b <i>adjusted gross income minus taxable amount (of total IRA distributions)</i>
IRS Form 1040EZ	Income Tax Return for Single and Joint Filers With No Dependents	Line 4 only <i>adjusted gross income</i> (No adjustment needed for IRAs.)
NYS Form IT-201	Resident Income Tax Return	Line 19 minus line 9 <i>federal adjusted gross income minus taxable amount of IRA distributions</i>

This Area for Assessor's Use Only

Application received: _____

Proof of age: _____

Proof of income: _____

Proof of residency: _____

Approved: _____

Senior additional: _____

Form RP-425-IVP received: _____

Yes ☐ No ☐

Yes ☐ No ☐

Yes ☐ No ☐

Assessor's name

Assessor's signature

Date



Department of Taxation and Finance

Renewal Application for Enhanced School Tax Relief (STAR) Exemption

RP-425-Rnw
(6/15)

Dear Property Owner,

You received an Enhanced STAR Exemption on your prior year school tax bill. **You must reapply and resubmit proof of income** to continue receiving the exemption.

The total 2014 income of all owners and any spouses of owners residing on the premises must be \$84,550 or less. The definition of income is adjusted gross income for federal income tax purposes less any taxable distributions from an Individual Retirement Account (IRA). Please see the back of this form for a description of how to calculate your income from your 2014 federal and state income tax forms.

All owners, including nonresident owners, must attach a copy of either their 2014 federal or 2014 state income tax returns (if filed). (Tax schedules and tax form attachments are not routinely required.) **Return this form to your local assessor by taxable status date.** Do not file this form with the New York State Office of Real Property Tax Services.

For help in completing this form, see the instructions on page 2. Attach additional sheets if necessary.

Name(s) of owner(s)			
Mailing address of owner(s) (number and street or PO box)		Location of property (street address)	
City, village, or post office	State	ZIP code	City, town, or village
			State
			ZIP code
Daytime contact number	Evening contact number	School district	
E-mail address		Tax map number of section/block/lot: Property identification (see tax bill or assessment roll)	

- 1 Do you or your spouse own any other property that is currently receiving the STAR exemption? Yes ☐ No ☐
- 2 Do you or your spouse own property in another state that you are claiming as your full-time residence and are receiving a residency tax benefit, such as the Florida Homestead exemption? Yes ☐ No ☐
- 3 If Yes, list the address of each such property:

Certification

Caution: Anyone who misrepresents his or her primary residence, age, or income will be subject to a \$100 penalty, prohibited from receiving the STAR exemption for five years, and may also be subject to criminal prosecution.

I (we) certify that all of the above information is correct and **that the property listed above is owned by, and is my (our) primary residence.** I (we) understand it is **my (our) obligation to notify the assessor if I (we) relocate to another primary residence** and to provide any documentation of eligibility that is requested.

All resident owners must sign and date this form.

Signature	Date	Signature	Date
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Instructions

General information

The **New York State School Tax Relief (STAR) Program** provides an exemption from school taxes for owner-occupied, primary residences where the combined 2014 income of the owners and spouses who reside on the property does not exceed \$500,000. Senior citizens with combined 2014 incomes that do not exceed \$84,550 may qualify for a larger *Enhanced* exemption.

Note: Senior citizens who wish to continue receiving Enhanced STAR in future years without having to reapply and submit copies of their tax returns to their assessor every year are invited to sign up for the STAR Income Verification Program. See Form RP-425-IVP, *School Tax Relief (STAR) Exemption, Optional Income Verification Program*, for more information.

Seniors who do not choose to enroll in the income verification program must reapply each year to keep the *Enhanced* exemption in effect. If you are receiving the *Basic* exemption, you usually do not need to reapply in subsequent years, but you must notify the assessor if your primary residence changes and must provide income documentation when requested.

Deadline: The application must be filed with your local assessor on or before the applicable *taxable status date*, which is generally March 1; in Westchester towns it is either May 1 or June 1 - contact local assessor; in Nassau County it is January 2, and; in cities, check with your assessor. For further information, ask your local assessor.

Application instructions

Print the name and mailing address of each person who both **owns and primarily resides** in the property. (If the title to the property is in a trust, the trust beneficiaries are deemed to be the owners for STAR purposes.) There is no single factor which determines whether the property is your primary residence, but factors such as utility bills, voting and automobile registrations, and the length of time you occupy the property each year may be relevant. The assessor may ask you to provide proof of residency and ownership. For the enhanced exemption, proof of age may also be required. The parcel identification number may be obtained from either the assessment roll or your tax bill.

Income for STAR purposes: Use the following table for identifying line references on 2014 federal and state income tax forms. You may **not** use your 2015 tax forms.

Form number	Title of income tax form	Income for STAR purposes
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IRS Form 1040A	U.S. Individual Income Tax Return	Line 21 minus line 11b <i>adjusted gross income minus taxable amount (of total IRA distributions)</i>
IRS Form 1040EZ	Income Tax Return for Single and Joint Filers With No Dependents	Line 4 only <i>adjusted gross income</i> (No adjustment needed for IRAs.)
NYS Form IT-201	Resident Income Tax Return	Line 19 minus line 9 <i>federal adjusted gross income minus taxable amount of IRA distributions</i>

This Area for Assessor's Use Only

Application received: _____

Proof of age: _____

Proof of income: _____

Proof of residency: _____

Approved: _____

Senior additional: _____

Form RP-425-IVP received: _____

Yes ☐ No ☐

Yes ☐ No ☐

Yes ☐ No ☐

Assessor's name

Assessor's signature

Date

Town of Islip Assessor's Office
40 Nassau Ave, Ste 2 Islip NY 11751

Phone: (631) 224-5058
Fax: (631) 224-5256



School Tax Relief (STAR) Exemption; Optional Income Verification Program

Dear Property Owner,

If you are a senior citizen applying for the Enhanced STAR exemption, you must demonstrate that the combined income of all of the owners of the property, and of any owner's spouse who resides on the premises, is no greater than the income standard for the applicable income tax year. You may do this in one of two ways:

Option 1: Traditional method. Submit a copy of your income tax return(s) for the appropriate income tax year to the Assessor with your STAR application by the application deadline each year. If you choose this option, do not complete this form.

Option 2: STAR Income Verification Program: Supply your Social Security Number(s) and authorize the New York State Department of Taxation and Finance to verify your income eligibility each year, instead of submitting an application and copy of your tax return(s) to the Assessor every year. To choose this option, you must complete this form and submit it to the Assessor along with a traditional STAR application and the necessary New York State income tax return(s) by the application deadline for the year in which you choose this option. For more information about this option and the Privacy Act notification, please see the back of this page.

To participate in the STAR income verification program, complete the following:

LOCATION OF PROPERTY

Street address	Village (if any)
City/town	School district
Tax map number or section/block/lot	
Property identification (see tax bill or assessment roll)	

AUTHORIZATION

I (we) hereby authorize the New York State Department of Taxation and Finance to annually verify, using my (our) Social Security Number(s) supplied below, whether my (our) income is greater than the applicable annual income standard for purposes of the Enhanced STAR exemption.

Please Print					
	First Name	M.I.	Last Name	Social Security Number	Signature
1					
2					
3					
4					

Important: This authorization must be signed by all of the owners of the property, and by any owner's spouse who resides on the premises. Attach additional sheets if necessary.

Additional Information about the
STAR Income Verification Program

To participate in the STAR income verification program, you must complete this form and submit it to the Assessor with a traditional STAR application and the necessary New York State income tax return(s) by the application deadline. The form must contain the Social Security Numbers of all of the owners of the property, and of any owner's spouse who resides on the premises. In the first year, your eligibility will be verified through the traditional method, based on the NYS income tax return(s) you submitted. In the following years, your income eligibility will be automatically verified by the Department of Taxation and Finance (Department) and you will not need to reapply for the exemption or provide copies of your tax returns to the Assessor, as long as the Department is able to verify that your income (not including taxable IRA distributions) is no greater than the applicable income standard. The Department will **not** disclose your income to the Assessor. It will only disclose: (a) whether your income is or is not greater than the applicable income standard, or (b) that it was unable to determine whether your income is greater than the applicable income standard. In the latter case, you will have an opportunity to give the Assessor the material he or she needs to make the determination.

Participants in the STAR income verification program will receive a postcard from the Assessor each year. The postcard will inform them if: (1) NYS Department of Tax and Finance was able to verify their income, or (2) NYS Department of Tax and Finance was unable to verify their income and such taxpayers should contact their Assessor. Participants are not required to reapply annually for the exemption but are requested to advise the Assessor if the property is no longer their primary residence or if the ownership of the property has changed.

Privacy Act Notification: The Privacy Act of 1974 requires us to advise you that the law which allows us to ask for your Social Security Numbers is section 425(4)(b)(iv) of the New York Real Property Tax Law. It is **not** mandatory that you furnish your Social Security Numbers. If you choose to furnish them, they will be forwarded to the New York State Office of Real Property Tax Services, which will forward them to the New York State Department of Taxation and Finance, which will use them to verify, or attempt to verify, whether your income is greater than the applicable income standard for purposes of the Enhanced STAR exemption. If you choose **not** to furnish your Social Security Numbers, you will be unable to participate in the STAR Income Verification Program. That means that in order to continue receiving the Enhanced STAR exemption, you will have to submit a copy of your income tax return(s) for the applicable income tax year to the Assessor with your STAR application by the application deadline each year.

If you have any questions, please contact your local assessor's office.